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## **1 Who Must Pay Estimated Tax**

Every individual, partnership, association, trust or fiduciary required to file an Interest and Dividends Tax Return must also make Estimated Interest & Dividends Tax payments for its subsequent taxable period, unless the annual estimated tax for the subsequent taxable period is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 (See paragraph 6 for exceptions).

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## **2 Where to Mail Payments**

Mail estimated tax payment to:

NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD, NH 03302-2035

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## **3 When to Make Payments**

CALENDAR YEAR FILERS:

1st quarterly payment due April 18, 2000  
2nd quarterly payment due June 15, 2000  
3rd quarterly payment due September 15, 2000  
4th quarterly payment is due January 16, 2001.

FISCAL YEAR FILERS:

A quarterly payment is due on the 15th day of the 4th, 6th, 9th and 12th month following the close of your fiscal year.

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## **4 Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:  
STATE OF NEW HAMPSHIRE.

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## **5 Underpayment Penalty**

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

**This penalty will not be imposed if any of the statutory exceptions apply per quarter.**

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## **6 Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

To obtain this form call the forms line at (603)271-2192.

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## **7 Specific Questions**

SPECIFIC QUESTIONS not covered herein should be referred to the Taxpayer Assistance Office, PO Box 2072, Concord, NH 03302-2072. Telephone (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**INTEREST AND DIVIDENDS TAX**

**1999 TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS**

- 1 All interest and dividend income taxable by the State.....1 \_\_\_\_\_
- 2 Less Exemption – check the exemptions that apply:
- 2(a) ☐ Yourself ☐ Spouse ☐ Partnership ☐ Fiduciary Total number of boxes checked \_\_\_\_\_ x \$2400 =2(a) \_\_\_\_\_
- 2(b) ☐ 65 (or over) or disabled ☐ Blind } Total number of boxes checked \_\_\_\_\_ x \$1200 =2(b) \_\_\_\_\_
- ☐ Spouse 65 (or over) or disabled ☐ Spouse Blind }
- 2 (c) Total exemptions [Line 2(a) plus 2(b)].....2(c) \_\_\_\_\_
- 3 New Hampshire Taxable Income [Line 1 less line 2(c)].....3 \_\_\_\_\_
- 4 New Hampshire Interest & Dividends Tax (Line 3 multiplied by 5%).....4 \_\_\_\_\_
- 5 1999 OVERPAYMENT applied to 2000 taxes.....5 \_\_\_\_\_  
(If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 less line 5).....6 \_\_\_\_\_

**{** If less than \$200  
see instructions  
paragraph No. 1.

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	Amount of each Installment (1/4 of line 4 of worksheet)	1999 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1. ....	\$ .....	\$ .....	\$ .....	April 18, 2000
2. ....	\$ .....	\$ .....	\$ .....	June 15, 2000
3. ....	\$ .....	\$ .....	\$ .....	Sept. 15, 2000
4. ....	\$ .....	\$ .....	\$ .....	Jan. 16, 2001

**IMPORTANT:**

PLEASE PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM  
IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE  
REQUIREMENTS HAVE NOT BEEN MET.

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX**

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY

For CALENDAR YEAR **2000** or other tax year beginning \_\_\_\_\_ ending \_\_\_\_\_  
Mo Day Year Mo Day Year

FOR DRA USE ONLY

<b>Payment Voucher 1</b> Calendar Year — Due April 18, 2000 FOR DRA USE ONLY	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP OR FIDUCIARY)
	NUMBER AND STREET		
	CITY OR TOWN, STATE AND ZIP CODE		
<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.		Amount of This Payment \$ _____	
MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035		Make check payable to: <b>STATE OF NEW HAMPSHIRE</b> Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.	

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## ESTIMATED INTEREST AND DIVIDENDS TAX

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARYFor CALENDAR YEAR **2000** or other tax year beginning \_\_\_\_\_ ending \_\_\_\_\_  
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

<b>Payment Voucher 2</b> Calendar Year — Due June 15, 2000 FOR DRA USE ONLY	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	_____
	NAME OF PARTNERSHIP OR FIDUCIARY		SPOUSE'S SOCIAL SECURITY NUMBER
	NUMBER AND STREET		_____
	CITY OR TOWN, STATE AND ZIP CODE		FEDERAL EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP OR FIDUCIARY)
<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.		Amount of This Payment \$ _____	
<div>MAIL NH DEPT OF REVENUE ADMINISTRATION TO: DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035</div>		Make check payable to: <b>STATE OF NEW HAMPSHIRE</b> Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.	
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Rev. 12/99

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## ESTIMATED INTEREST AND DIVIDENDS TAX

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARYFor CALENDAR YEAR **2000** or other tax year beginning \_\_\_\_\_ ending \_\_\_\_\_  
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FOR DRA USE ONLY

PLEASE PRINT OR TYPE

<b>Payment Voucher 3</b> Calendar Year — Due September 15, 2000 FOR DRA USE ONLY	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	_____
	NAME OF PARTNERSHIP OR FIDUCIARY		SPOUSE'S SOCIAL SECURITY NUMBER
	NUMBER AND STREET		_____
	CITY OR TOWN, STATE AND ZIP CODE		FEDERAL EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP OR FIDUCIARY)
<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.		Amount of This Payment \$ _____	
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## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## ESTIMATED INTEREST AND DIVIDENDS TAX

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARYFor CALENDAR YEAR **2000** or other tax year beginning \_\_\_\_\_ ending \_\_\_\_\_  
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

<b>Payment Voucher 4</b> Calendar Year — Due January 16, 2001 FOR DRA USE ONLY	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	_____
	NAME OF PARTNERSHIP OR FIDUCIARY		SPOUSE'S SOCIAL SECURITY NUMBER
	NUMBER AND STREET		_____
	CITY OR TOWN, STATE AND ZIP CODE		FEDERAL EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP OR FIDUCIARY)
<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.		Amount of This Payment \$ _____	
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